



PERFORMED LINE PRODUCTS

P.O. BOX 91129 • CLEVELAND, OHIO 44101 • (440) 461-5200

ERIC R. GRAEF
VICE PRESIDENT - FINANCE

March 31, 2006

Securities and Exchange Commission
Division of Corporate Finance
450 Fifth Street, N.W.
Washington, D.C. 20549

RE: File No. 265-23

Dear Sirs:

This letter is in response to the exposure draft of the Final Report of the SEC Advisory Committee on Smaller Public Companies.

The external assessment of Section 404 of the Sarbanes-Oxley Act proved, in our case, to be the most costly aspect of the act. For our initial assessment year, audit fees nearly tripled. Our operating income as a percentage of sales is 8.7%. To recoup the increased audit fees, incremental sales of \$10.7 million are required. This represents approximately 5% of our consolidated sales of \$200 million. Additionally, future audit fees are not expected to significantly decrease under the current format of compliance.

While we consider internal controls to be a vital part of our business, we believe the costs to comply with all aspects of the act greatly outweigh the benefits for a company our size. We strongly recommend the SEC adopt the recommendations of the Committee.

Thank you for the opportunity to comment.

Sincerely,

Eric R. Graef
Vice President - Finance
Preformed Line Products Company